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Our File No. 9281-4639
Client Reference No. N US02095

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
)
Naoya Hasegawa et al.)
)
Serial No. To Be Assigned)
)
Filing Date: Herewith)
)
For: Magnetic Detecting Element)

PRELIMINARY AMENDMENT

Mai Stop Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application, please
amend the application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims
which begins on page 3 of this paper.

Remarks begin on page 6 of this paper.